

CHANGES APRIL 1, 2003 THROUGH OCTOBER 31, 2003

TITLE 25 Chapter II—Con.

309.7 Added	35170
Regulation at 68 FR 35169 eff.	
date corrected	36745
309.8 Added	35170
Regulation at 68 FR 35169 eff.	
date corrected	36745
309.9 Added	35170
Regulation at 68 FR 35169 eff.	
date corrected	36745
309.10 Added	35170
Regulation at 68 FR 35169 eff.	
date corrected	36745
309.11 Added	35170
Regulation at 68 FR 35169 eff.	
date corrected	36745
309.12 Added	35170
Regulation at 68 FR 35169 eff.	
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309.13 Added	35170
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309.14 Added	35170
Regulation at 68 FR 35169 eff.	
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309.15 Added	35170
Regulation at 68 FR 35169 eff.	
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309.16 Added	35170
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309.17 Added	35170
Regulation at 68 FR 35169 eff.	
date corrected	36745
309.18 Added	35170
Regulation at 68 FR 35169 eff.	
date corrected	36745
309.19 Added	35170
Regulation at 68 FR 35169 eff.	
date corrected	36745
309.21 Added	35170
Regulation at 68 FR 35169 eff.	
date corrected	36745
309.23 Added	35170
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date corrected	36745
309.24 Redesignated from 309.3.....	35170
Regulation at 68 FR 35169 eff.	
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309.25 Redesignated from 309.4.....	35170

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309.26 Redesignated from 309.5.....	35170
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date corrected	36745
309.27 Redesignated from 309.6.....	35170
Regulation at 68 FR 35169 eff.	
date corrected	36745

Proposed Rules:

1—299 (Ch. I).....	32004, 39038, 42651, 45787, 52151, 55916
170.....	23631
514.....	58053

**TITLE 26—INTERNAL REVENUE
Chapter I—Internal Revenue Service, Department of the Treasury
(Parts 1—799)**

1 Authority citation amended.....	20069,
23588, 24350, 34295, 34798, 38178, 40130, 40767, 41070, 42259, 42592, 44617, 45750, 51399, 52490, 54344	
Technical correction	24644, 60625
1.25A-3 (d)(2) <i>Example 4</i> corrected 15940
1.25A-5 (c)(4) <i>Example 1</i> corrected 15940
1.61-2 (d)(2)(ii)(a) and (b) redesignated as (A) and (B); new	
(d)(2)(ii)(A) amended	54344
1.61-22 Added	54344
1.62-2 (e)(2) amended.....	39011
1.66-1 Added.....	41070
1.66-2 Added.....	41070
1.66-3 Added.....	41070
1.66-4 Added.....	41070
1.66-5 Added.....	41070
1.83-1 (a)(2) amended.....	54351
1.83-3 (a)(1) and (e) amended.....	54351
1.83-6 (a)(5) redesignated as	
(a)(6); new (a)(5) added.....	54352
1.83-7 (d) added	39454
1.83-7T Added	39454
1.108-7T Added	42592
(a)(2) and (d) <i>Examples 3 and 4</i>	
corrected.....	50711, 56556
1.141-0 Amended	45775
1.141-5 (c)(2)(ii) revised; (c)(2)(iii)	
and (iv) added	45775
1.141-15 (b)(3) added	45775
Technical correction.....	52975
1.148-0 (c) amended	45775
1.148-1 (e)(1) and (2) revised	45775

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1.148–11 (j) added.....	45777	1.457–3 Revised.....	41234
1.167(a)–14 (b)(1), (e) and (2) revised; (3) added.....	52990	1.457–4 Revised.....	41234
1.167(a)–14T Added	52991	(c)(1)(iv) <i>Examples 1 and 3</i> corrected	51446
1.168(d)–1 (d) heading and (b)(3)(ii) revised; (d) redesigned as (1); (2) added.....	52991	1.457–5 Added	41240
1.168(d)–1T Added.....	52991	(d) <i>Example 2</i> corrected.....	51446
1.168(k)–0T Added	52991	1.457–6 Added	41240
1.168(k)–1T Added	52992	(e)(2) corrected	51446
1.169–3 (a) and (b)(2) revised; (g) added.....	53004	1.457–7 Added	41240
1.169–3T Added.....	53004	(i) <i>Example 1</i> corrected	51447
1.170A–6 (c)(2)(i)(E) and (c)(2)(ii)(D) revised	40131	1.457–8 Added	41240
1.274–5 (j)(3) revised; (m) amended.....	39011	(b)(2) corrected	51447
1.274–5T (j) revised.....	39011	1.457–9 Added	41240
1.280F–6T (a)(1) (d)(3) amended; (c)(3)(iii) revised; authority citation removed.....	40130	(a) corrected	51447
1.280G–1 Added.....	45750	1.457–10 Added	41240
Corrected.....	59114	(a)(2) and (b) corrected	51447
1.301–1 (q) added.....	54352	1.457–11 Added	41240
1.338–3 (c)(1)(i) amended.....	40768	1.457–12 Added	41240
1.338(h)(10)–1 (c)(2), (3) and (4) redesignated as (c)(3), (4) and (5); new (c)(2) added.....	40768	1.482–0 Amended	51177
1.338(h)(10)–1T Added (temporary)	40768	1.482–1 (a)(1), (b)(2)(i) and (c)(1) amended; (j)(5) added.....	51177
1.367(e)–2 (b)(2)(iii)(C)(I) amended; (d) revised.....	39453	1.482–5 (c)(2)(iv) amended.....	51177
1.382–1 Amended	38178	1.482–7 (a)(3) redesignated as (a)(4); (d)(2) redesignated as (d)(3); new (a)(3), (d)(2) and (j)(2)(i)(F) added; (j)(2)(i)(D) and (E) amended; (k) revised	51177
Corrected.....	53219	1.752–6T Added	37416
1.382.10T Added (temporary)	38178	1.755–1 (a), (b)(4)(ii) <i>Example</i> , (5) heading, (i) and (d) revised; (b)(3)(iii) redesignated as (b)(3)(iv); (b)(1)(i) heading, new (3)(iii) and (e) added; (b)(1)(i), (5)(iv) <i>Examples 1 and 2</i> and (c)(5) <i>Example</i> (i) amended	34295
Corrected.....	41417	1.755–2T Removed	34299
Correctly designated.....	53219	1.807–2 Added	24350
1.402(g)–2 Added	40515	1.811–3 Added	24350
1.408–4 (c)(1) amended	23588	1.812–9 Added	24350
1.408–11 Added.....	23588	1.817A–0 Added	24350
1.408A–5 amended.....	23589	1.817A–1 Added	24350
1.409(p)–1T Added (temporary)	42974	1.833–0 Added	51399
1.411(d)–6 Removed	17281	1.833–2 Added	51406
1.414(v)–1 Added	40515	1.833–3 Added	51406
1.417(e)–1 (b)(3)(i), (ii) introductory text and (C) revised; (b)(3)(iii) and (iv) redesignated as (b)(3)(viii) and (ix); new (b)(3)(iii) through (vii) added.....	41909	1.833–4 Added	51406
1.419A(f)(6)–1 added.....	42259	1.833–5 Added	51406
1.448–2T Revised	52500	1.883–1 Revised.....	51400
1.457–1 Revised.....	41234	1.897–1 (p) amended	46082
1.457–2 Revised.....	41234	1.897–2 (g)(1)(i)(B), (g)(1)(i) concluding text, (iii) heading, (A), (B) heading, introductory text, concluding text,	
(k) introductory text, (4)(i) and (ii) corrected.....	51446		

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(C), (D), (2)(i)(B), (iii) heading, (A), (B) heading, introductory text, concluding text, (C), (D), (iv), (h)(2)(v) and (4)(ii) amended.....	46083	(f)(3)(i), (g) introductory text and (1) amended; (h) added	46086
1.897-3 (c) introductory text, (1) introductory text, (i), (d)(1), (2)(i), (f)(1) and (g)(1) amended; (h) added	46083	1.1445-9T Removed.....	46087
1.897-5 Added	46083	1.1502-19 (b)(1), (h)(2) heading and (i) heading revised; (h)(2)(ii) redesignated as (h)(2)(iii); new (h)(2)(ii) added.....	52490
1.897-5T (d)(1)(iii)(F) revised.....	46084	1.1502-19T Added	52490
1.897-6T (a)(2) amended; (a)(5) and (7) <i>Examples 2 and 3</i> removed.....	46084	1.1502-20T (i)(5) redesignated as (i)(6); (i)(3)(viii) and new (i)(5) added.....	24353
1.1017-1 (b)(4) added	42593	1.1502-21 (h)(6) and (7) redesigned as (h)(7) and (8); (b)(2)(iv), (c)(2)(vii) and new (h)(8) revised; new (h)(6) added	52491
1.1017-1T Added	42593	1.1502-21T (b)(2) through (3)(iv) corrected	16430
1.1060-1 (e)(2) revised	34299	(b)(1) through (3)(ii)(B) and (c) through (h)(7) revised; (h)(8) added	52491
1.1361-1 (b)(1)(ii), (f), (h)(1)(ii), (iv), (3)(i)(B), (D), (ii)(A), (B), (j)(6)(iii)(C), (7)(ii), (k)(1) <i>Examples 2, 3, 4</i> and (k)(2)(i) revised; (j)(6)(iii)(D) and (k)(2)(ii) redesignated as (j)(6)(iii)(E) and (k)(2)(iii); new (j)(6)(iii)(D) and (k)(2)(ii) added	42252	1.1502-28T Added	52492
1.1400L(b)-1T Added	53004	1.1502-32 (b)(3)(ii)(C)(I) and (iii)(A) revised; (b)(4)(vii) and (h)(7) added; (b)(5)(ii) <i>Example 4</i> amended	52495
1.1402(a)-18 Added	54352	1.1502-32T (b)(4) through (4)(v) corrected	16431
1.1445-1 (c)(1), (2)(i)(B), (d)(1)(i), (ii), (2)(i), (iv)(B), (vi)(B), (f)(2) and (3)(i) amended; (g)(9) and (10) revised; (h) added	46084	(b)(4)(vii) added	24354
1.1445-2 (b)(2)(iii) redesignated as (b)(2)(iv); new (b)(2)(iii), (d)(2)(iii), (iv) and (e) added; new (b)(2)(iv)(B) revised; (d)(2)(i)(B), (3)(iii)(A)(2) and (3) amended	46084	(b) introductory text through (3)(iii)(B), (4) introductory text through (iv) and (c) through (h)(5)(ii) revised; (h)(7) added	52495
1.1445-3 (a), (b)(1), (f)(1), (2)(iii), (3)(i), (g) introductory text and (1) amended; (b)(2) revised; (b)(5), (6) and (h) added	46085	1.1502-35T (b)(3)(i)(C), (ii)(B), (6)(ii), (e) and (f)(1) corrected; (b)(3)(ii)(C) correctly designated as (b)(3)(ii)(D); new (b)(3)(ii)(C) correctly added	16431
1.1445-4 (c)(2) amended	46086	(b)(2)(ii)(B) corrected	24880
1.1445-5 (e)(2) redesignated as (e)(3); (b)(2)(ii), (B), (C), (5)(i), (7), (c)(3)(v) and new (e)(3)(iii)(B) amended; (b)(8)(iii) and (e)(1)(ii) revised; new (e)(2) and (h) added	46086	(b)(3)(ii)(B) through (E) corrected	33382
1.1445-6 Heading and (b)(3) revised; (a), (f)(1), (2)(iii),		1.1503-2 (g)(2)(iv)(B)(1)(ii) removed; (g)(2)(iv)(B)(1)(iii), (iv), (2) introductory text and (iii) redesignated as new (g)(2)(iv)(B)(1)(ii), (iii), (3) introductory text and (iii); (g)(2)(iv)(B)(1) introductory text, (i) introductory text and (iii) revised; new (g)(2)(iv)(B)(2) and (D) added; (h)(1) amended	44617
		1.6038-3 (j) and (l) revised.....	39012

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1.6038-3T Removed.....	39013	301.6104(a)-6 (d) amended	40769
1.6081-1T Removed.....	34798	301.6104(b)-1 (d)(4) amended	40769
1.6081-8T Added	34798	301.6104(d)-1 (d)(3)(i) amended.....	40769
1.6081-9T Added	34799	301.6109-1 (b)(2)(v), (vi) and (c) amended; (b)(2)(vii) added	46087
1.6107-2T Added	20069	301.6724-1 (f)(1)(ii), (5)(vi), (g)(1), and (k) <i>Examples 3, 5, 6 and 7</i> amended; (f)(2), and (3) re- vised.....	22595
1.6695-1 (b) revised.....	20069	301.7430-1 (f) corrected	16351
1.6695-1T Added.....	20069	301.7701-2 (d)(3)(i)(B), (C) and (e) amended; (d)(3)(i)(D) added	60298
1.7872-15 Added	54352	301.7701-3 (d)(1) redesignated as (d)(1)(i); (d)(1)(i) heading, (ii), (3) and (4) added; (d)(2) re- vised.....	60298
20.2055-2 (e)(2)(vi)(f), and (vii)(e) revised; (f)(2)(iv) <i>Example (4)</i> removed.....	40131	602 Technical correction	24644
20.2207A-1 (a)(2) amended.....	42594	602.101 (b) table corrected (OMB numbers)	54660
(b) added.....	42595	(b) table amended (OMB num- bers).....	17291, 22600, 34299, 34799, 39013, 41073, 41250, 41911, 42267, 44618, 45772, 46087, 51179, 51417, 52508, 54361
25.2519-1 (c)(1) amended; (c)(4) heading revised; (c)(4) text added; (g) introductory text revised.....	42595	 <i>Proposed Rules:</i>	
25.2522(c)-3 (c)(2)(vi)(f) and (vii)(e) revised; (d)(2)(iv) <i>Ex- ample (4)</i> removed.....	40132	1.....15801, 16462, 17002, 17759, 20089, 23632, 23931, 24404, 24405, 24406, 24898, 24903, 25310, 25845, 27493, 34344, 34874, 34875, 37434, 38247, 39498, 40218, 40224, 40579, 40581, 40583, 40848, 41087, 42476, 42562, 43047, 43055, 43058, 43059, 44499, 44904, 46516, 46983, 48331, 50087, 50734, 51749, 51944, 52466, 52542—52546, 52986, 53008, 53448, 53926, 54062, 54876, 60304, 60895, 62040	
31.3121(a)-1 (k) added	54361	14a.....34344, 50734	
31.3231(e)-1 (a)(6) added.....	54361	25.....34875	
31.3306(b)-1 (l) added	54361	31.....34875, 42329, 53448	
31.3401(a)-1 (b)(15) added	54361	49.....15690, 35828	
31.3406(d)-5 (d)(2)(ii), and (g)(4) revised.....	22595	53.....34875	
31.6011(a)-5 (b) revised	34799	54.....24406	
31.6051-1 (d)(2)(i)(c) amended.....	34799	55.....34875	
31.6051-2 (c) amended	34799	156.....34875	
31.6081(a)-1 (a)(2) removed; (a)(3) redesignated as (2); new (a)(2)(i) revised	34799	157.....32698	
31.6081(a)-1T Added.....	34799	301.....33887, 39498, 40849, 40850, 40857, 41089, 41090, 44905, 49729, 52466, 53687, 59557, 60305	
40.6302(c)-3 (d) amended.....	15941	602.....24406, 32698	
48.4041-21 (b)(1)(i) amended.....	15941		
48.4081-1 (b) and (c)(2)(i) amended	15941		
48.4081-3 (g)(2) and (3) revised	15941		
48.6427-8 (d) introductory text amended.....	15942		
49.4291-1 Amended	15942		
54 Authority citation revised.....	17281		
54.4980F-1 Added.....	17281		
300.0 (b)(3) added; (c) revised.....	48787		
300.3 Added	48787		
301 Technical correction	24644		
Authority citation amended	33857,		
	40769, 41075		
301.6103(c)-1 Added.....	22598		
301.6103(c)-1T Removed.....	22600		
301.6103(j)(5)-1 Removed.....	33857		
301.6103(j)(5)-1T Added	33857		
301.6103(k)(6)-1 Removed.....	41075		
301.6103(k)(6)-1T Added	41075		
(a)(1)(v) and (c)(1) corrected	55436		